

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Scott County School District 1 (7230)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,001,467	\$4,978,432	\$4,642,796	\$4,209,464	-4.2%	-9.3%
Equipment	730	\$312,436	\$168,396	\$83,753	\$583,125	16.9%	596.2%
Instruction Services	311	\$611,424	\$613,286	\$615,246	\$528,031	-3.6%	-14.2%
Non - Certified Salaries	120	\$486,651	\$503,636	\$452,344	\$518,104	1.6%	14.5%
Social Security Certified	212	\$367,189	\$338,404	\$335,533	\$309,749	-4.2%	-7.7%
Group Health Insurance	222	\$308,359	\$319,810	\$288,420	\$279,335	-2.4%	-3.2%
Teacher Retirement Fund, After 7-1-95	216	\$250,602	\$288,934	\$189,599	\$219,095	-3.3%	15.6%
Operational Supplies	611	\$156,734	\$199,405	\$132,788	\$144,141	-2.1%	8.6%
Other Employee Benefits	241 - 290	\$139,694	\$136,054	\$131,273	\$128,418	-2.1%	-2.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$152,257	\$175,673	\$132,935	\$123,181	-5.2%	-7.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$15,038	\$22,321	\$11,245	\$99,574	60.4%	785.5%
Other Professional and Technical Services	319	\$39,431	\$27,772	\$54,457	\$92,727	23.8%	70.3%
Pre-2008 Object Code - Temporary Salaries	130	\$95,202	\$85,104	\$94,722	\$81,074	-3.9%	-14.4%
Instructional Programs Improvement Services	312	\$13,184	\$2,905	\$13,497	\$60,250	46.2%	346.4%
Improvements Other Than Buildings	715	\$6,600	\$57,532	\$93,056	\$56,928	71.4%	-38.8%
Repairs and Maintenance Services	430	\$18,424	\$13,605	\$21,047	\$45,636	25.5%	116.8%
Public Employees Retirement Fund	214	\$34,805	\$46,382	\$37,511	\$42,121	4.9%	12.3%
Social Security Noncertified	211	\$37,056	\$60,252	\$36,222	\$37,477	0.3%	3.5%
Textbooks	630	\$199,808	\$68,771	\$130,657	\$37,242	-34.3%	-71.5%
Transfer Tuition to Other School Corps Outside State	562	\$84,153	\$24,912	\$42,625	\$27,500	-24.4%	-35.5%
Student Transportation Services	510	\$0	\$0	\$0	\$26,150	NA	NA
Computer Hardware	741	\$0	\$0	\$0	\$25,439	NA	NA
Library Books	640	\$31,235	\$24,037	\$23,820	\$24,213	-6.2%	1.6%
Travel	580	\$19,148	\$16,939	\$16,781	\$15,720	-4.8%	-6.3%
Dues and Fees	810	\$6,350	\$12,658	\$15,204	\$14,186	22.3%	-6.7%
Other Group Insurance Authorized by Statute	224	\$14,814	\$14,450	\$14,169	\$13,913	-1.6%	-1.8%
Group Life Insurance	221	\$9,090	\$8,845	\$8,406	\$7,796	-3.8%	-7.3%
Other Technology Hardware	746	\$0	\$0	\$0	\$559	NA	NA
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$0	\$0	\$400	NA	NA
Gasoline and Lubricants	613	\$600	\$96	\$89	\$91	-37.6%	2.3%
Workers Compensation Insurance	225	\$15,011	\$15,418	\$34,888	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$0	\$460	\$0	NA	-100.0%
Periodicals	650	\$1,370	\$600	\$950	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$58	\$0	NA	-100.0%
Statistical Services	317	\$0	\$0	\$1,454	\$0	NA	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$8,428,132</b>	<b>\$8,224,628</b>	<b>\$7,656,003</b>	<b>\$7,751,637</b>	<b>-2.1%</b>	<b>1.2%</b>
<b>Student Instructional Support</b>							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$522,663	\$502,853	\$545,483	\$512,157	-0.5%	-6.1%
Non - Certified Salaries	120	\$197,909	\$182,972	\$156,166	\$157,964	-5.5%	1.2%
Other Professional and Technical Services	319	\$0	\$16,660	\$76,124	\$66,086	NA	-13.2%
Social Security Certified	212	\$31,653	\$30,096	\$33,112	\$30,343	-1.1%	-8.4%
Pupil Services	313	\$19,065	\$19,516	\$23,844	\$22,445	4.2%	-5.9%
Public Employees Retirement Fund	214	\$18,091	\$22,570	\$16,393	\$17,689	-0.6%	7.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,133	\$18,714	\$16,185	\$15,365	-1.2%	-5.1%
Teacher Retirement Fund, After 7-1-95	216	\$8,293	\$9,442	\$15,648	\$13,805	13.6%	-11.8%
Social Security Noncertified	211	\$13,727	\$12,721	\$10,959	\$11,373	-4.6%	3.8%
Operational Supplies	611	\$11,015	\$11,984	\$11,169	\$9,626	-3.3%	-13.8%
Group Health Insurance	222	\$9,264	\$8,814	\$7,772	\$7,310	-5.8%	-5.9%
Dues and Fees	810	\$2,729	\$3,192	\$1,786	\$2,039	-7.0%	14.2%
Other Group Insurance Authorized by Statute	224	\$1,582	\$1,506	\$1,320	\$1,550	-0.5%	17.5%
Group Life Insurance	221	\$506	\$440	\$565	\$630	5.6%	11.6%
Travel	580	\$1,765	\$1,484	\$762	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$854,395</b>	<b>\$842,963</b>	<b>\$917,288</b>	<b>\$868,381</b>	<b>0.4%</b>	<b>-5.3%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,239,415	\$1,234,560	\$1,198,548	\$1,184,903	-1.1%	-1.1%
Food Purchases	614	\$358,709	\$351,624	\$350,817	\$316,918	-3.0%	-9.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$141,587	\$131,611	\$450,895	\$214,168	10.9%	-52.5%
Heating and Cooling for Buildings - Electricity	621	\$290,737	\$312,839	\$35,398	\$203,368	-8.5%	474.5%
Public Employees Retirement Fund	214	\$130,007	\$169,397	\$149,372	\$152,825	4.1%	2.3%
Certified Salaries	110	\$453,413	\$215,800	\$199,725	\$146,128	-24.7%	-26.8%
Operational Supplies	611	\$172,453	\$138,802	\$131,370	\$116,897	-9.3%	-11.0%
Insurance	520	\$19,436	\$6,549	\$58,044	\$112,902	55.2%	94.5%
Repairs and Maintenance Services	430	\$129,262	\$91,290	\$135,311	\$95,819	-7.2%	-29.2%
Social Security Noncertified	211	\$88,669	\$88,730	\$85,776	\$84,773	-1.1%	-1.2%
Telephone	531	\$71,881	\$78,045	\$81,620	\$84,282	4.1%	3.3%
Group Health Insurance	222	\$57,762	\$63,999	\$54,565	\$53,118	-2.1%	-2.7%
Gasoline and Lubricants	613	\$68,823	\$74,092	\$58,978	\$52,964	-6.3%	-10.2%
Vehicles	731	\$84,091	\$0	\$0	\$51,023	-11.7%	NA
Other Professional and Technical Services	319	\$42,352	\$40,039	\$43,066	\$45,919	2.0%	6.6%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$34,910	\$31,929	\$28,610	\$29,792	-3.9%	4.1%
Workers Compensation Insurance	225	\$10,000	\$10,000	\$0	\$26,077	27.1%	NA
Other Employee Benefits	241 - 290	\$23,970	\$22,888	\$20,537	\$21,443	-2.7%	4.4%
Heating and Cooling for Buildings - Gas	622	\$52,231	\$71,016	\$6,312	\$16,914	-24.6%	168.0%
Water and Sewage	411	\$27,305	\$31,200	\$21,914	\$14,783	-14.2%	-32.5%
Removal of Refuse and Garbage	412	\$11,760	\$12,040	\$7,840	\$10,080	-3.8%	28.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Dues and Fees	810	\$11,346	\$12,810	\$12,820	\$9,246	-5.0%	-27.9%
Social Security Certified	212	\$22,663	\$13,275	\$13,041	\$9,198	-20.2%	-29.5%
Tires and Repairs	612	\$7,592	\$9,901	\$6,216	\$8,414	2.6%	35.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,008	\$6,143	\$3,927	\$4,384	-14.0%	11.6%
Unemployment Insurance	230	\$11,451	\$513	\$18,108	\$3,823	-24.0%	-78.9%
Postage and Postage Machine Rental	532	\$5,833	\$5,761	\$3,443	\$3,640	-11.1%	5.7%
Other Group Insurance Authorized by Statute	224	\$2,650	\$2,456	\$2,430	\$2,438	-2.1%	0.3%
Group Life Insurance	221	\$2,167	\$2,069	\$2,044	\$1,938	-2.7%	-5.2%
Official Bond Premiums	525	\$1,440	\$1,303	\$2,103	\$1,703	4.3%	-19.0%
Board of Education Services	318	\$2,587	\$13,982	\$1,897	\$1,592	-11.4%	-16.1%
Travel	580	\$5,213	\$4,489	\$3,379	\$1,420	-27.8%	-58.0%
Pre-2008 Object Code - Temporary Salaries	130	\$626	\$702	\$644	\$1,170	16.9%	81.7%
Equipment	730	\$847	\$14,176	\$4,824	\$1,095	6.6%	-77.3%
Advertising	540	\$2,233	\$4,455	\$2,404	\$868	-21.0%	-63.9%
Other Supplies and Materials	615, 660 - 689	\$937	\$431	\$100	\$531	-13.2%	433.3%
Bank Service Charges	871	\$89	\$154	\$119	\$359	41.9%	202.9%
Teacher Retirement Fund, After 7-1-95	216	\$9,274	\$8,380	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$15	\$15	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$3,603,742</b>	<b>\$3,277,463</b>	<b>\$3,196,194</b>	<b>\$3,086,916</b>	<b>-3.8%</b>	<b>-3.4%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,143,950	\$1,672,650	\$725,297	\$1,399,580	5.2%	93.0%
Certified Salaries	110	\$73,691	\$86,821	\$77,933	\$128,264	14.9%	64.6%
Construction Services	450	\$69,882	\$71,759	\$80,041	\$107,146	11.3%	33.9%
Equipment	730	\$75,930	\$95,239	\$91,903	\$106,498	8.8%	15.9%
Severance/Early Retirement Pay	213	\$0	\$0	\$117,319	\$103,604	NA	-11.7%
Non - Certified Salaries	120	\$64,832	\$65,209	\$60,327	\$44,470	-9.0%	-26.3%
Operational Supplies	611	\$37,684	\$48,059	\$23,854	\$29,457	-6.0%	23.5%
Social Security Certified	212	\$10,114	\$11,631	\$13,753	\$12,474	5.4%	-9.3%
Teacher Retirement Fund, After 7-1-95	216	\$3,844	\$6,562	\$5,062	\$8,130	20.6%	60.6%
Land and Easements	710	\$0	\$580	\$0	\$4,159	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,184	\$3,188	\$2,338	\$3,742	14.4%	60.0%
Social Security Noncertified	211	\$52	\$0	\$0	\$3,402	184.9%	NA
Improvements Other Than Buildings	715	\$7,846	\$31,455	\$0	\$3,078	-20.9%	NA
Public Employees Retirement Fund	214	\$57	\$0	\$0	\$2,360	153.2%	NA
Other Professional and Technical Services	319	\$0	\$2,800	\$4,973	\$2,250	NA	-54.8%
Seldom or Non-Recurring Purchases	873	\$0	\$37,054	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$1,490,067</b>	<b>\$2,133,006</b>	<b>\$1,202,800</b>	<b>\$1,958,614</b>	<b>7.1%</b>	<b>62.8%</b>

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Biannual Financial Report Data

Scott County School District 1 (7230)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$14,376,336	\$14,478,059	\$12,972,284	\$13,665,548	-1.3%	5.3%